

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1007 be amended to read as follows:

- 1 Page 15, line 25, delete "in the form." and insert ".".
- 2 Page 16, line 4, delete "IC 6-3.5-1.1-30(g)." and insert "**IC**
- 3 **6-3.5-6-30(g).**".
- 4 Page 35, line 9, delete "assessed" and insert "**average**".
- 5 Page 35, line 10, delete "taxable" and insert "**real and personal**
- 6 **tangible**".
- 7 Page 35, line 10, delete "located" and insert "**owned or rented and**
- 8 **used**".
- 9 Page 35, line 11, delete "on the last assessment date before the end
- 10 of" and insert "**in**".
- 11 Page 35, line 12, delete "." and insert ", **as determined in the same**
- 12 **manner that the property factor is determined under IC 6-3-2-2 (as**
- 13 **effective before January 1, 2011).**".
- 14 Page 35, line 13, delete "assessed" and insert "**average**".
- 15 Page 35, line 13, after "corporation's" insert "**real and personal**
- 16 **tangible**".
- 17 Page 35, line 13, after "property" insert "**owned or rented and**
- 18 **used**".
- 19 Page 35, line 14, delete "on the last assessment date before the end
- 20 of" and insert "**in**".
- 21 Page 35, line 15, delete "." and insert ", **as determined in the same**
- 22 **manner that the property factor is determined under IC 6-3-2-2 (as**
- 23 **effective before January 1, 2011).**".
- 24 Page 35, line 29, after "county" delete "," and insert "**and**".

- 1 Page 35, line 30, delete "30" and insert "24".
- 2 Page 35, line 39, delete "IC 6-3.5-6-30)," and insert "IC
- 3 **6-3.5-1.1-24),"**.
- 4 Page 35, line 42, after "year" delete "," and insert "**and**".
- 5 Page 36, line 1, delete "30" and insert "24".
- 6 Page 36, delete lines 9 through 11.
- 7 Page 38, line 16, delete "option" and insert "**adjusted gross**".
- 8 Page 38, line 17, delete "option" and insert "**adjusted gross**".
- 9 Page 43, between lines 22 and 23, begin a new paragraph and insert:
- 10 "SECTION 32. IC 6-3.5-1.1-18 IS AMENDED TO READ AS
- 11 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) Except as
- 12 otherwise provided in this chapter, all provisions of the adjusted gross
- 13 income tax law (IC 6-3) concerning:
- 14 (1) definitions;
- 15 (2) declarations of estimated tax;
- 16 (3) filing of returns;
- 17 (4) remittances;
- 18 (5) incorporation of the provisions of the Internal Revenue Code;
- 19 (6) penalties and interest;
- 20 (7) exclusion of military pay credits for withholding; and
- 21 (8) exemptions and deductions;
- 22 apply to the imposition, collection, and administration of the tax
- 23 imposed by this chapter.
- 24 (b) The provisions of IC 6-3-1-3.5(a)(6), IC 6-3-3-3, IC 6-3-3-5, and
- 25 IC 6-3-5-1 do not apply to the tax imposed by this chapter.
- 26 (c) Notwithstanding subsections (a) and (b), each employer shall
- 27 report to the department the amount of withholdings attributable to
- 28 each county. This report shall be submitted annually along with the
- 29 employer's annual withholding report.
- 30 **(d) A corporation shall make estimated payments of the tax**
- 31 **imposed under this chapter at the same time as estimated payments**
- 32 **are made under IC 6-3-4-4.1. Estimated payments shall be made in**
- 33 **the form and in the manner prescribed by the department."**
- 34 Page 45, line 42, after "(b)" delete "A" and insert "**Subject to**
- 35 **subsection (h), a**".
- 36 Page 46, line 9, after "(0.01%)" insert ".".
- 37 Page 46, line 15, delete "option" and insert "**adjusted gross**".
- 38 Page 47, line 30, delete "that" and insert "**the**".
- 39 Page 49, line 6, delete "." and insert "**(excluding any amount paid**
- 40 **from county economic development income taxes).**".
- 41 Page 49, line 9, delete "forty percent (40%)" and insert "**the part**".
- 42 Page 49, line 10, delete "," and insert "**that is available for**
- 43 **distribution under subsection (e)(2),"**.
- 44 Page 49, line 11, after "units" insert "**and school corporations**".
- 45 Page 49, line 11, delete "budgeted for public" and insert
- 46 "**distributed to the civil taxing unit or school corporation under**

- 1 subsection (e)(1) for deposit".
- 2 Page 49, delete lines 12 through 13.
- 3 Page 49, line 14, delete "local government finance, and deposited".
- 4 Page 49, run in lines 11 through 14.
- 5 Page 49, between lines 21 and 22, begin a new paragraph and insert:
- 6 "**(h) A county fiscal body may not adopt an ordinance under**
- 7 **subsection (b) unless a tax imposed under this chapter is in effect**
- 8 **in the county on the date the ordinance is adopted or is scheduled**
- 9 **to take effect under section 2(c) of this chapter on July 1, 2007.**
- 10 **Notwithstanding any law, a county may adopt an ordinance under**
- 11 **section 2 of this chapter after March 31, but before June 1, 2007."**
- 12 Page 49, line 33, delete "assessed" and insert "**average**".
- 13 Page 49, line 34, delete "taxable" and insert "**real and personal**
- 14 **tangible**".
- 15 Page 49, line 34, delete "located" and insert "**owned or rented and**
- 16 **used**".
- 17 Page 49, line 35, delete "on the last assessment date before the end
- 18 of" and insert "**in**".
- 19 Page 49, line 36, delete "." and insert "**, as determined in the same**
- 20 **manner that the property factor is determined under IC 6-3-2-2 (as**
- 21 **effective before January 1, 2011)."**
- 22 Page 49, line 37, delete "assessed" and insert "**average**".
- 23 Page 49, line 37, after "corporation's" insert "**real and personal**
- 24 **tangible**".
- 25 Page 49, line 37, after "property" insert "**owned or rented and**
- 26 **used**".
- 27 Page 49, line 38, delete "on the last assessment date before the end
- 28 of" and insert "**in**".
- 29 Page 49, line 39, delete "." and insert "**, as determined in the same**
- 30 **manner that the property factor is determined under IC 6-3-2-2 (as**
- 31 **effective before January 1, 2011)."**
- 32 Page 50, line 13, after "county" delete "," and insert "**and**".
- 33 Page 50, line 29, after "year" delete "," and insert "**and**".
- 34 Page 53, line 16, delete "to decrease" and insert "**that decreases**".
- 35 Page 57, between lines 25 and 26, begin a new paragraph and insert:
- 36 "SECTION 44. IC 6-3.5-6-22 IS AMENDED TO READ AS
- 37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) Except as
- 38 otherwise provided in subsection (b) and the other provisions of this
- 39 chapter, all provisions of the adjusted gross income tax law (IC 6-3)
- 40 concerning:
- 41 (1) definitions;
- 42 (2) declarations of estimated tax;
- 43 (3) filing of returns;
- 44 (4) deductions or exemptions from adjusted gross income;
- 45 (5) remittances;
- 46 (6) incorporation of the provisions of the Internal Revenue Code;

(7) penalties and interest; and

(8) exclusion of military pay credits for withholding;
apply to the imposition, collection, and administration of the tax
imposed by this chapter.

(b) The provisions of IC 6-3-1-3.5(a)(6), IC 6-3-3-3, IC 6-3-3-5, and
IC 6-3-5-1 do not apply to the tax imposed by this chapter.

(c) Notwithstanding subsections (a) and (b), each employer shall
report to the department the amount of withholdings attributable to
each county. This report shall be submitted along with the employer's
other withholding report.

**(d) A corporation shall make estimated payments of the tax
imposed under this chapter at the same time as estimated payments
are made under IC 6-3-4-4.1. Estimated payments shall be made in
the form and in the manner prescribed by the department."**

Page 60, line 3, after "(b)" delete "A" and insert **"Subject to
subsection (h), a"**.

Page 62, line 41, delete "." and insert **"(excluding any amount paid
from county economic development income taxes)."**

Page 63, line 2, delete "forty percent (40%)" and insert **"the part"**.

Page 63, line 3, delete "," and insert **"that is available for
distribution under subsection (e)(2),"**.

Page 63, line 4, after "units" insert **"and school corporations"**.

Page 63, line 4, delete "budgeted for public" and insert **"distributed
to the civil taxing unit or school corporation under subsection
(e)(1) for deposit"**.

Page 63, delete lines 5 through 6.

Page 63, line 7, delete "local government finance, and deposited".

Page 63, run in lines 4 through 7.

Page 63, between lines 14 and 15, begin a new paragraph and insert:

**"(h) A county fiscal body may not adopt an ordinance under
subsection (b) unless a tax imposed under this chapter is in effect
in the county on the date the ordinance is adopted or is scheduled
to take effect under section 8(c) of this chapter on July 1, 2007.
Notwithstanding any law, a county income tax council in a county
in which the county adjusted gross income tax is not in effect may
adopt an ordinance under section 8 of this chapter after March 31,**

- 1 **but before June 1, 2007."**
- 2 Page 75, line 3, after "12." delete "]".
- 3 Page 123, line 29, delete "and IC 6-1.1-18-6.1, both" and insert ",".
- 4 Renumber all SECTIONS consecutively.
(Reference is to HB 1007 as printed February 8, 2007.)

Representative Kuzman